

REMARKS

Claims 1-7, 11-16 and 21-23 were pending in the application. In the Office Action dated November 2, 2010, claims 1-7, 11-16, 22 and 23 are rejected, and claim 21 is objected to as being dependent upon a rejected base claim but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims. In the instant Amendment, independent claims 1-3 have been amended to incorporate the subject matter of claim 21, claims 4-7, 11 and 22-23 have been amended to depend from any one of claims 1 to 3, claim 23 has been amended to correct minor informalities, and claim 21 has been cancelled with out prejudice. Upon entry of the instant Amendment, claims 1-7, 11-16 and 22-23 will be pending in the application.

No new matter has been introduced by the present amendments. Entry of the foregoing amendment and consideration of the following remarks are respectfully requested.

Allowable Subject Matter

In the office action, the Examiner has objected to claim 21 as being dependent upon a rejected base claim, but that it would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims. In order to expedite prosecution and without prejudice, claim 21 has been cancelled and the subject matter of claim 21 has been incorporated into independent claims 1 to 3.

Claim rejections under 35 U.S.C. §112

Claim 23 is rejected under 35 U.S.C. §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In response, recitation of the rejected phrase “or so” has been deleted. Withdrawal of the rejection is respectfully requested.

Claim Rejections under 35 U.S.C. §103(a)

Claims 1- 7, 11-16 and 22 and 23 are rejected under 35 U.S.C. §103(a) as being unpatentable over WO 99/47718 (“WO’718”) in view of JP application publication no. H10-1883247 (“JP’247”) as articulated in the Japanese Office Action dated July 29, 2009 issued in corresponding Japanese Application No. 2005-514520.

In order to expedite prosecution and without prejudice, the independent claims, i.e., 1-3, have been amended to recite a non-oriented electrical steel sheet containing 3.1 to 6.5% Si previously recited in claim 21.

Therefore, the rejection to claims 1- 7, 11-16 and 22 and 23 under 35 U.S.C. § 103(a) over WO'718 and JP'247 is obviated.

Conclusion

In view of the foregoing amendments and remarks, Applicants respectfully submit that the present application is in condition for allowance. Early and favorable action by the Examiner is earnestly solicited. If the Examiner believes that issues may be resolved by a telephone interview, the Examiner is invited to telephone the undersigned at the number below.

Respectfully Submitted,

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